

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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UNITED STATES OF AMERICA,

Plaintiff,

v.

PERMANENT INJUNCTION

ALL EXCAVATING LLC,  
KIMBERLY J. BELISLE,  
THOMAS F. BELISLE,

24-cv-177-jdp

Defendants.

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IT IS ORDERED that All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle, and any of their responsible managing agents, officers, directors, or employees, and any person or entity in active concert or participation with those defendants having actual notice of this order by personal service or otherwise, are enjoined and restrained as follows:

1. This permanent injunction is issued because All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle have engaged and are engaging in conduct that interferes with the enforcement of the internal revenue laws.
2. An injunction is warranted under 26 U.S.C. § 7402(a) as necessary and appropriate, and under Fed. R. Civ. P. 65, to prevent All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle from interfering with the enforcement of the internal revenue laws.
3. If any provision of this injunction is violated, it may be enforced by the United States or the Court through the mechanisms set forth in paragraph 4, below.
4. The injunction provided for in this judgment is effective from the date that this judgment is entered on the court's docket by the Clerk of the Court as set forth below.

- A. All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle shall cause All Excavating LLC and any other employer entity they control to withhold from each employee's paycheck an appropriate amount of income tax and the employee portion of FICA taxes;
- B. All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle shall cause All Excavating LLC and any other employer entity they control to timely deposit the taxes withheld from its employees as well as the employer portion of FICA taxes in an appropriate federal depository bank in accordance with federal deposit regulations via the Electronic Federal Tax Payment System (EFTPS);
- C. Kimberly Belisle and Thomas Belisle shall sign and deliver to IRS Revenue Officer Walter Kurkiewicz, or any other IRS employee designated by the IRS, on the first day of each month, an affidavit stating that the required federal income and FICA taxes were fully and timely deposited for each pay period during the prior month. The affidavit shall be sent via first-class mail to IRS Revenue Officer Walter Kurkiewicz 2403 Folsom Street, Eau Claire, WI 54703 or by fax to (888) 218-8737, or alternatively, any other method of delivery specifically designated by the IRS;
- D. All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle shall cause All Excavating LLC and any other employer entity they control to timely file Form 941 employment tax returns that come due after the date of the injunction, and within five days of filing, All Excavating LLC shall provide a copy of each filed return to Revenue Officer Walter Kurkiewicz, or any other

IRS employee designated by the IRS, 2403 Folsom Street, Eau Claire, WI 54703 or by fax to (888) 218-8737, or, any other method of delivery specifically designated by the IRS;

- E. All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle shall cause All Excavating LLC and any other employer entity they control to timely pay all required outstanding liabilities due on each return required to be filed;
- F. All Excavating LLC, Kimberly Belisle, and Thomas Belisle are enjoined from paying other creditors of All Excavating LLC or from transferring, disbursing, or assigning any money, property, or assets of All Excavating LLC after the date of the injunction order until after such time as the deposits required in paragraph 4B, and any liabilities described in paragraph 4D, have been paid in full, for any tax period ending after the injunction is issued;
- G. All Excavating LLC, Kimberly Belisle, and Thomas Belisle are enjoined from assigning and/or transferring money or property to any entity to have that entity pay the salaries or wages of All Excavating LLC's employees, except for a commercial payroll services provider approved in advance by counsel for the United States;
- H. For a five-year period beginning on the date the injunction order is entered, Kimberly Belisle and Thomas Belisle shall notify, in writing, Revenue Officer Walter Kurkiewicz, or any other IRS personnel designated by the IRS, if Kimberly Belisle and Thomas Belisle come to form, incorporate, own, or work in a managerial capacity for another business entity, within five business days of such event. Regardless of such notification, the preceding

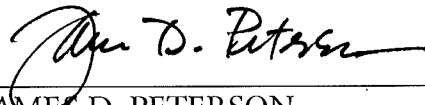
subparagraphs of this paragraph 4 shall apply to any employer entity controlled by Kimberly Belisle and Thomas Belisle.

- I. All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle shall comply with the terms of this injunction for five years from the date the injunction is issued.

5. The United States shall be permitted to issue discovery requests during the term of the injunction to assure that All Excavating LLC, Kimberly J. Belisle, and Thomas F. Belisle comply with this injunction.

Entered September 11, 2024.

BY THE COURT:

A handwritten signature in black ink, appearing to read "James D. Peterson", is written over a horizontal line.

JAMES D. PETERSON  
District Judge